

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005  
(IN THOUSANDS)

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Property taxes	\$ 229,624	\$ 229,624	\$ 233,330	\$ 3,706
Retail sales and use taxes	84,162	84,162	90,069	5,907
Business and other taxes	7,207	7,207	10,726	3,519
Penalties and interest - delinquent taxes	13,980	13,980	14,901	921
Licenses and permits	7,380	7,381	6,397	(984)
Intergovernmental revenues	72,123	72,122	76,799	4,677
Charges for services	92,108	92,159	96,793	4,634
Fines and forfeits	8,230	8,230	6,122	(2,108)
Interest earnings	11,230	11,230	16,200	4,970
Miscellaneous revenues	4,987	12,311	13,282	971
Sale of capital assets	100	100	73	(27)
Transfers in	23,177	15,967	21,028	5,061
Total revenues	<u>554,308</u>	<u>554,473</u>	<u>585,720</u>	<u>31,247</u>
EXPENDITURES				
Current:				
General government services	88,323	91,347	86,304	5,043
Law, safety and justice	365,336	376,125	365,187	10,938
Physical environment	3,809	3,547	3,182	365
Economic environment	13,120	14,709	14,149	560
Mental and physical health	19,684	21,254	21,011	243
Debt service				
Principal	34	34	-	34
Interest and other debt service costs	3	3	-	3
Capital outlay	1,115	1,993	2,347	(354)
Transfers out	70,684	93,516	78,383	15,133
Total expenditures	<u>562,108</u>	<u>602,528</u>	<u>570,563</u>	<u>31,965</u>
Excess of revenues over (under) expenditures (budgetary basis)	<u>\$ (7,800)</u>	<u>\$ (48,055)</u>	15,157	<u>\$ 63,212</u>
Adjustment from budgetary basis to GAAP basis			6,891 <sup>(a)</sup>	
Net change in fund balance			22,048	
Fund balance – January 1, 2005 (Restated)			121,943 <sup>(b)</sup>	
Fund balance – December 31, 2005			<u>\$ 143,991</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:				
Adjustments to revenues				
Recognition of unrealized loss on investments on a GAAP basis			\$ (702)	
Reclassification of donations from a fiduciary fund, revenue on a GAAP basis			48	
Budgeted intrafund transfers in, eliminated on a GAAP basis			(20,776)	
Adjustments to expenditures				
Encumbrances, not included in GAAP basis expenditures			7,545	
Budgeted intrafund transfers out, eliminated on a GAAP basis			20,776	
Adjustment from budgetary basis to GAAP basis			<u>\$ 6,891</u>	

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

The notes to the financial statements are an integral part of this statement.